Appendix IV.

[*Vide* item III (3) on page 21]

L.A. BILL No. 5 OF 1969.

(As passed by the Assembly.)

A Bill further to amend the Madras Panchayats Act, 1958.

Be it enacted by the Legislature of the State of Tamil Nadu in the Twentieth Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Madras Panchayats (Amendment) Act, 1969.

(2) It shall come into force on such date as the State Government may, by notification, appoint.

2. *Amendment of section* 120, *Madras Act XXXV of* 1958.—In section 120 of the Madras Panchayats Act, 1958 (Madras Act XXXV of 1958) (hereinafter referred to as the principal Act),—

(1) for sub-section (3), the following sub-sections shall be substituted, namely:—

"(3) The Government shall, by notification, determine in regard to any village or town or any class of villages or towns whether the house-tax shall be levied every half-year or year and in so doing have regard to the following matters, namely:—

(i) the classification of the local areas under section 3;

(ii) the annual receipts of the panchayat;

(iii) the population of the village or town and the predominant occupation of such population; and

(iv) such other matters as may be prescribed.

(3-A) Subject to the provisions of sub-section (3), the house-tax shall be levied at such rates as the panchayat may fix in regard to such basis of levy specified in column (1) of Schedule I, as the panchayat may adopt, not being less than the minimum rates and not exceeding the maximum rates specified in the corresponding entries—

(i) in column (2) of that Schedule, if the tax is levied every half-year, and

(ii) in column (3) thereof, if it is levied every year.";

(2) in sub-section (4), in clause (iv), for the words "during any year", the words "during any half-year or year" shall be substituted.

3rd March 1969]

3. *Substitution of new Schedule for Schedule I to Madras Act XXXV of* 1959.—For Schedule I to the Principal Act. the following Schedule shall be substituted, namely :—

SCHEDULE I.

[*See section* 126 (3-A).]

Basis of levy. (1)	*If the tax is levied every half-year.* (2) *Minimum rate per half-year.* (i)			*Maximum rate per half-year.* (ii)		
(a) If the tax is levied on the basis of the capital value.	1/16 per cent of the capital value.			1/2 per cent of the capital value.		
(b) If the tax is levied on the basis of the annual value.	One per cent of the annual value.			10 per cent of the annual value.		
(c) If the tax is levied on the basis of classified plinth area—	RS.	P.		RS.	P.	
(i) Terraced	0	75	For every 9·25 square metres or part thereof of the plinth area.	3	00	For every 9·26 square metres or part thereof of the plinth area.
(ii) Partly terraced and partly tiled or thatched.	0	50	Do.	1	50	Do.
(iii) Tiled	0	40	Do.	1	00	Do.
(iv) Partly tiled and partly thatched.	0	25	Do.	0	75	Do.
(v) Thatched	0	20	Do.	0	50	Do.

	If the tax is levied every year. (3) *Maximum rate per year.* (i)			*Minimum rate per year.* (ii)		
(a) If the tax is levied on the basis of the capital value.	1/8 per cent of the capital value.			One per cent of the capital value.		
(b) If the tax is levied on the basis of the annual value.	Two per cent of the annual value.			20 per cent of the annual value.		
(c) If the tax is levied on the basis of clasisfied plinth area—	RS.	P.		RS.	P.	
(i) Terraced	1	50	For Every 9·25 square metres or part thereof of the plinth area.	6	00	For every 9·25 square metres or part thereof of the plinth area.
(ii) Partly terraced and partly tiled or thatched.	1	00	Do.	3	00	Do.
(iii) Tiled	0	80	Do.	2	00	Do.
(iv) Partly tiled and partly thatched.	0	50	Do.	1	50	Do.
(v) Thatched	0	40	Do.	1	00	Do.